



## **FACT SHEET**

### **ASSESSMENT COMPLAINT PERIOD 2012** **(for Dec. 2012 – Nov. 2013 tax bills)**

#### **Town of Huntington**

- **Assessor's Office**  
Town Hall  
100 Main Street  
Huntington, N.Y. 11743  
PHONE: (631) 351-3226  
FAX: (631) 425-0128
- **The 2012 Tentative Town Assessment Roll** may be inspected in the Assessors Office:

Monday - Friday 8:30 am to 4:30 pm, May 1 – May 15, 2012

**Special Extended Hours:** Wednesday, May 9<sup>th</sup> - 8:30 am to 8:00 pm  
Saturday, May 12<sup>th</sup> - 9:00 am to 1:00 pm

- **Grievance Day – May 15, 2012** (open formal public hearing on assessment complaints) is held from 9:00 am to at least 8:00 pm in the Town Hall Board Room.
- **The deadline to file the complaint form is:**  
8:00 pm -- May 15, 2012 (Grievance Day)  
(The application must be physically delivered to this office by 8:00 p.m. on Tuesday, May 15, 2012. **(Timely postmark unacceptable.)**)
- The preliminary level of assessment (equalization rate) for Huntington is:  
.90 (12/13)
- Preliminary **Residential Assessment Ratio** (R.A.R.) for the Town of Huntington is: **.77** percent (sales study July '10 – June '11)
- Valuation Date: **July 1, 2011**

## Filing An Assessment Complaint

### SUGGESTIONS:

- You are NOT required to personally appear before the Board of Assessment Review (BAR) at the open hearing on Grievance Day (Tuesday May 15, 2012). In 2011, although thousands of complaints were filed, less than fifty personally appeared before the BAR.
- Fill out the complaint form properly, including:
  - a) property tax map number
  - b) description of property and buildings
  - c) current assessment
  - d) requested new assessment
  - e) **MARKET VALUE** of property as of JULY 1, 2011 valuation date
  - f) supporting documentation (recent appraisal, recent sales listing agreement, multiple listing ad, recent contract of sale, written explanation of your complaint in your own words, **PLENTY OF PICTURES, ESPECIALLY OF YOUR PROPERTY AND HOME etc...**  
NOTE: If you are ordering a professional appraisal at this time for this purpose only, tell your appraiser that the appraisal "Valuation Date" is **July 1, 2011.**
  - g) sign the complaint form
- Make a copy of your completed complaint form before you file the original with this department. Date stamp your copy at the time you file the original. This is your receipt.

- 
- **ONLY FOR THOSE WHO MAY WISH TO PERSONALLY APPEAR BEFORE THE BAR ON TUESDAY, MAY 15, 2012:**

Hold on to your complaint form until that date -- Do not file it with this department prior to that date as it will be difficult to locate it on that date.

**Make FIVE copies of your complaint and supporting documentation so that all five Board members can review the material as you explain your case (only those appearing before the BAR).**

The order of complaints before the BAR is on a first-come, first-served basis. This department will be issuing numbers beginning at 8:30 AM on Tuesday, May 15, 2012. Once you have a number, we will try to approximate the time that you should return to Town Hall. Don't Worry -- If you happen to miss your turn, we will fit you in as soon as possible. Anyone who wishes to personally address the BAR and has received a number by 8:00 PM on Tuesday, May 15, 2012, **WILL BE GIVEN THE OPPORTUNITY TO BE HEARD THAT DAY.**

- Decisions by the BAR are not rendered on Tuesday, May 15<sup>th</sup>. You will be notified in late September of the BAR's decision.



## NYS BOARD OF REAL PROPERTY SERVICES

RP-524 (3/09)

\*MAKE COPY FOR YOUR RECORDS

COMPLAINT ON REAL PROPERTY ASSESSMENT FOR 20 12/13(Dec. 2012 -  
Nov. 2013 Tax Bill)BEFORE THE BOARD OF ASSESSMENT REVIEW FOR TOWN OF HUNTINGTON

(city, town village or county)

## PART ONE: GENERAL INFORMATION

(General information and instructions for completing this form are contained in form RP-524-Ins)

1. Name and telephone no. of owner(s)

✓ IDENTIFY YOURSELF

2. Mailing Address of owner(s)

✓

✓ Day no. ( )

✓ Evening no. ( )

3. Name, address and telephone no. of representative of owner, if representative is filing application.  
(if applicable, complete Part Four on page 4.)

4. Property location

IDENTIFY YOUR PROPERTY:

✓

Street Address

✓

Village (if any)

✓

City/Town

SUFFOLK

County

School District

5. Property identification (see tax bill or assessment roll)

(DISTRICT - SECTION - BLOCK - LOT)

Tax map number or section/block/lot

400 - 189 - 6 - 7

EXAMPLES

✓ Type of property:

Residence

Farm

Vacant land

Commercial

Industrial

Other

Description: 3000 Sq. Ft. Colonial, 3 Bedrooms, 2.5 Baths

TWO CAR GARAGE, .55 ACRES

Assessed value appearing on the assessment roll:

6. Land \$ 500

Total \$ 5000

7. Property owner's estimate of market value of property as of valuation date (see instructions) \$ 625,000

TAKE PICTURES ~  
ATTACH & EXPLAIN

✓ JULY 1, 2011

Focus ~ MARKET VALUE OF SUBJECT PROPERTY  
RP-524 (3/09) AS OF JULY 1, 2011 ("VALUATION DATE") 2

**PART TWO: INFORMATION NECESSARY TO DETERMINE VALUE OF PROPERTY**  
(If additional explanation or documentation is necessary, please attach)

Information to support the value of property claimed in Part One, item 7 (complete one or more):

1. ☒ Purchase price of property: (only if recent) \$ 625,000
  - a. Date of purchase: 7/5/2011 - ATTACH MLS AD., MORTGAGE APPRAISAL, CLOSING STATEMENT
  - b. Terms: Cash Contract Other (explain)
  - c. Relationship between seller and purchaser (parent-child, in-laws, siblings, etc.): NONE
  - d. Personal property, if any, included in purchase price (furniture, livestock, etc.; attach list and sales tax receipt): \_\_\_\_\_
2. ☒ Property has been recently offered for sale (attach copy of listing agreement, if any):  
When and for how long: 1/10/11 to 10/2/11  
How offered: MLS REALTOR Asking price: \$ 625,000  
ATTACH ADVERTISEMENTS!
3. ☒ Property has been recently appraised (attach copy): When: 7/1/11 By Whom: \_\_\_\_\_  
Purpose of appraisal: \_\_\_\_\_ Appraised value: \$ 625,000
4. ☒ Description of any buildings or improvements located on the property, including year of construction and present condition: If you are obtaining an appraisal for this purpose, tell appraiser to value property AS OF 7/1/2011
5. ☒ Buildings have been recently remodeled, constructed or additional improvements made:  
TAKE PICTURES OF YOUR HOME & PROPERTY  
Cost \$ \_\_\_\_\_  
Date Started: \_\_\_\_\_ Date Completed: \_\_\_\_\_  
Complainant should submit construction cost details where available.
6. ☐ Property is income producing (e.g., leased or rented), commercial or industrial property and the complainant is prepared to present detailed information about the property including rental income, operating expenses, sales volume and income statements.
7. ☒ Additional supporting documentation (check if attached).  
Explain in writing & ATTACH  
\* MAKE SURE TO TAKE & ATTACH PICTURES OF YOUR HOME & PROPERTY & WRITE YOUR COMPLAINT IN YOUR OWN WORDS

*\$625,000  
x .77 percent  
4812 in assessment*

### PART THREE: GROUNDS FOR COMPLAINT

#### A. UNEQUAL ASSESSMENT (Complete items 1-4)

1. The assessment is unequal for the following reason: (check a or b)
  - a. ☐ The assessed value is at a higher percentage of value than the assessed value of other real property on the assessment roll.
  - b. ☒ The assessed value of real property improved by a one, two or three family residence is at a higher percentage of full (market) value than the assessed value of other residential property on the assessment roll or at a higher percentage of full (market) value than the assessed value of all real property on the assessment roll.
2. The complainant believes this property should be assessed at .77 % of full value based on one or more of the following (check one or more):
  - a. ☐ The latest State equalization rate for the city, town or village in which the property is located is \_\_\_\_\_ %.
  - b. ☒ The latest residential assessment ratio established for the city, town or village in which the residential property is located. Enter latest residential assessment ratio only if property is improved by a one, two or three family residence .77 %.
  - c. ☐ Statement of the assessor or other local official that property has been assessed at \_\_\_\_\_ %.
  - d. ☒ Other (explain on attached sheet).
3. Value of property from Part one #7..... \$ 625,000
4. Complainant believes the assessment should be reduced to ..... \$ 4812

#### B. EXCESSIVE ASSESSMENT (Check one or more)

The assessment is excessive for the following reason(s):

1. ☐ The assessed value exceeds the full value of the property.
  - a. Assessed value of property ..... \$ \_\_\_\_\_
  - b. Complainant believes that assessment should be reduced to full value of (Part one #7)..... \$ \_\_\_\_\_
  - c. Attach list of parcels upon which complainant relies for objection, if applicable.
2. ☒ The taxable assessed value is excessive because of the denial of all or portion of a partial exemption.
  - a. Specify exemption (e.g., senior citizens, veterans, school tax relief [STAR]) \_\_\_\_\_
  - b. Amount of exemption claimed ..... ONLY FOR EXEMPTION DENIAL \$ \_\_\_\_\_
  - c. Amount granted, if any:..... \$ \_\_\_\_\_
  - d. If application for exemption was filed, attach copy of application to this complaint.
3. ☐ Improper calculation of transition assessment. (Applicable only in approved assessing unit which has adopted transition assessments.)
  - a. Transition assessment..... \$ \_\_\_\_\_
  - b. Transition assessment claimed ..... \$ \_\_\_\_\_

#### C. UNLAWFUL ASSESSMENT (Check one or more)

The assessment is unlawful for the following reason(s):

1. ☐ Property is wholly exempt. (Specify exemption (e.g., nonprofit organization)) \_\_\_\_\_
2. ☐ Property is entirely outside the boundaries of the city, town, village, school district or special district in which it is designated as being located.
3. ☐ Property has been assessed and entered on the assessment roll by a person or body without the authority to make the entry.
4. ☐ Property cannot be identified from description or tax map number on the assessment roll.
5. ☐ Property is special franchise property, the assessment of which exceeds the final assessment thereof as determined by the State Board of Real Property Services. (Attach copy of State Board certificate.)

#### D. MISCLASSIFICATION (Check one)

The property is misclassified for the following reason (relevant only in approved assessing unit which establish homestead and non-homestead tax rates):

- \_\_\_\_\_ Class designation on the assessment roll: .....
1. ☐ Complainant believes class designation should be ....
2. ☐ The assessed value is improperly allocated between homestead and non-homestead real property.

Allocation of assessed value on assessment roll

Homestead ..... \$ \_\_\_\_\_  
Non-Homestead... \$ \_\_\_\_\_

Claimed allocation

.....  
.....

**PART FOUR: DESIGNATION OF REPRESENTATIVE TO MAKE COMPLAINT**

I, \_\_\_\_\_, as complainant (or officer thereof) hereby designate \_\_\_\_\_ to act as my representative in any and all proceedings before the board of assessment review of the city/town/village/county of \_\_\_\_\_ for purposes of reviewing the assessment of my real property as it appears on the \_\_\_\_\_ (year) tentative assessment roll of such assessing unit.

\_\_\_\_\_  
Date\_\_\_\_\_  
Signature of owner (or officer thereof)**PART FIVE: CERTIFICATION**

I certify that all statements made on this application are true and correct to be best of my knowledge and belief, and I understand that the making of any willful false statement of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

\*

SIGN &amp; DATE

\_\_\_\_\_  
Date\_\_\_\_\_  
Signature of owner (or representative)**PART SIX: STIPULATION**

The complainant (or complainant's representative) and assessor (or assessor designated by a majority of the board of assessors) whose signatures appear below stipulate that the following assessed value is to be applied to the above described property on the \_\_\_\_\_ (year) assessment roll: Land \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

☐ (Check box if stipulation approves exemption indicated in Part Three, section B.2. or C.1.)

\_\_\_\_\_  
Complainant or representative\_\_\_\_\_  
Assessor\_\_\_\_\_  
Date**SPACE BELOW FOR USE OF BOARD OF ASSESSMENT REVIEW****Disposition**

- |                                                                |                                                  |
|----------------------------------------------------------------|--------------------------------------------------|
| <input type="checkbox"/> Unequal assessment                    | <input type="checkbox"/> Excessive assessment    |
| <input type="checkbox"/> Unlawful assessment                   | <input type="checkbox"/> Misclassification       |
| <input type="checkbox"/> Ratification of stipulated assessment | <input type="checkbox"/> No change in assessment |

Reason: \_\_\_\_\_

**Vote on Complaint**☐ All concur☐ All concur except: \_\_\_\_\_☐ against☐ abstain☐ absent

Name

☐ against☐ abstain☐ absent

Name

**Decision by****Board of Assessment Review**

	<b>Tentative assessment</b>	<b>Claimed assessment</b>	<b>Decision by</b>
			<b>Board of Assessment Review</b>
Total assessment	\$ _____	\$ _____	\$ _____
Transition assessment (if any) ..	\$ _____	\$ _____	\$ _____
Exempt amount.....	\$ _____	\$ _____	\$ _____
Taxable assessment.....	\$ _____	\$ _____	\$ _____

Class designation and allocation of assessed value (if any):

Homestead .....	\$ _____	\$ _____	\$ _____
Non-homestead .....	\$ _____	\$ _____	\$ _____

Date notification mailed to complainant \_\_\_\_\_